

Bill No.: SF0148 **Effective:** 7/1/2017

LSO No.: 17LSO-0439

Enrolled Act No.: SEA No. 0079

Chapter No.: [Chapter Number_RO]

Prime Sponsor: Christensen

Catch Title: Agricultural tax valuation-farmstead.

Subject: Agricultural tax valuation for land used for a farmstead structure.

Summary/Major Elements:

- This bill specifies that land underlying a farmstead structure shall be valued at the same value as the agricultural land that the farmstead structure is used to support.
- The bill provides that a farmstead structure does not include a structure that is designed for human habitation or that is attached to a structure that is designed for human habitation.

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